IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

FRIDAY, THE 23RD MARCH 2007 / 2ND CHAITHRA 1929

WP(C).No. 9951 of 2007(I)

PETITIONER:

A.PUSHPAMMA,
W/O.SELVARAJ,
AGED 45, PROPRIETRIX,
M/S. SHEEJA SAW MILL,
PRAVACHAMBALAM, THIRUVANANTHAPURAM.

BY ADV. SRI.J.DEVADANAM
SRI.VINOD J.DEV

RESPONDENTS:
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1. **THE COMMERCIAL TAX INSPECTOR,**
   COMMERCIAL TAX CHECK POST,
   ARYANKAVU.

2. **THE SALES TAX OFFICER,**
   NEYYATTINKARA.

3. **K.P.VASUDEVAN NAIR,**
   KALLUVATHUKKAL HOUSE,
   VAZHAKULAM P.O., PERUMBAVOOR, ALUVA.

BY SR.GOVERNMENT PLEADER SRI. MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALY HEARD ON ON 23/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WPC.NO.9951/2007 I

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: **COPY OF INVOICE OF 3RD RESPONDENT.**

EXT.P2: **COPY OF NOTICE DATED 21/03/07 ISSUED BY THE 1ST RESPONDENT.**

/TRUE COPY/

KSS

K.BALAKRISHNAN NAIR,J.

WP(C)NO.9951 OF 2007-I

Judgment

The petitioner has approached this Court, challenging Ext.P2 notice issued by the 1st respondent under Section 47(2) of the KVAT Act. A consignment of timber logs has been detained along with the vehicle by issuing the said notice.

2. I heard the learned Government Pleader appearing for the respondents also. The Commercial Taxes Officer (Enquiry), having jurisdiction over the matter is directed to pass final orders in the proceedings initiated against the petitioner by issuing Ext.P2, in accordance with law within two months from the date of receipt of a copy of this Judgment. The goods, along with the vehicle, shall be released to the petitioner on furnishing security for the amount demanded under Ext.P2 as provided in Rule 67 read with Rule 19(2) of the KVAT Rules.

The Writ Petition is disposed of as above.

23.03.2007 **K.BALAKRISHNAN NAIR,JUDGE**

(Issue copy urgently)

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